



Massachusetts Department of Revenue
PO Box 7011
Sales Tax Unit
Boston, MA 02204-7011

Important Information Regarding Prepaid Sales Tax on Tobacco Products

Due to recent legislation, effective September 1, 2008, every person selling tobacco products (cigarettes, cigars, smoking tobacco, and smokeless tobacco) to others for resale in Massachusetts must prepay the sales tax on such products held for retail sale. The sales tax will be calculated on each sale by multiplying the price at which such person sells the tobacco products at wholesale by the 5% sales tax rate. The amount of the sales tax must be separately stated on the customer invoice or other record. See TIR 08-9 for more information.

Wholesalers should not deduct any sales of tobacco products for which a prepaid sales tax has been passed on to their customers on line 2 of their sales tax return. These sales should be entered along with all other taxable sales for the month on line 4.

Tobacco retailers will continue to collect sales tax on their sales of all tobacco products as well as other taxable items. The new law allows a retailer of tobacco products a credit on line 8 of their sales tax return in the amount of the prepaid sales tax made to their suppliers against the total amount of sales tax that would normally be due by the retailer for that period.

As result of this new law, the sales tax returns you previously received should be discarded. Beginning with the September 2008 return you must use the enclosed sales tax returns for the remainder of the year.

Instructions for Form AI-1

Change of address/information: This form is to be completed whenever there are any address/information corrections relative to a current business. Indicate any corrections and reasons for the change on the form. Form AI-1 is provided for the purpose of correcting and maintaining accurate information about your business to ensure proper administration and crediting of your state tax payments.

Change of ownership: Every new owner or organization required to collect any Massachusetts withholding, sales, meals or room occupancy taxes must file an online application for registration by accessing Webfile for Business at www.mass.gov/dor.

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Form AI-1 Change of Address/Information

| | | | |
|--|--------------|-------------------|--|
| FEDERAL IDENTIFICATION NUMBER If incorrect, print change below. | DOR USE ONLY | FOR CALENDAR YEAR | Indicate the business taxes you are registered for: <input type="checkbox"/> Withholding <input type="checkbox"/> Room occupancy <input type="checkbox"/> Sales <input type="checkbox"/> Meals <input type="checkbox"/> Sales on services |
| Enter below any change in name, address or identification number. See instructions on reverse. | | | If business no longer active, indicate reason: <input type="checkbox"/> Discontinued <input type="checkbox"/> Sold <input type="checkbox"/> Change in organization <input type="checkbox"/> Other _____ _____ _____ _____ |
| | | | <input type="checkbox"/> Transferred. Last day of business _____ |
| Federal Identification number | | | Signature |
| Name | | | Title |
| Street | | | Phone no. _____ Date |
| City/Town | State | Zip | Send to: Massachusetts Department of Revenue, PO Box 7011, Boston, MA 02204. |
| Date of change | | | Do not include this form with your voucher/tax return and payment. |

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Form ST-9A

Instructions for Annual Sales and Use Tax Return

Rev. 8/08

Massachusetts
Department of
Revenue

General Instructions

Who must file Form ST-9A?

Every vendor whose sales and use tax liability (exclusive of meals) is reasonably estimated to be \$100 or less for the calendar year must file Form ST-9A.

When should Form ST-9A be filed?

Form ST-9A must be filed on or before the 20th day of the month following the calendar year indicated on the return. This return must report actual sales for the entire year. All taxes due must be paid at that time. Payments and returns received after the due date will be considered timely if they were properly addressed, mailed first-class and show a U.S. Post Office postmark or private delivery service substantiating date mark dated at least two days before the due date. A return must be filed even if no tax is due. Any return indicating "0" tax due must be e-filed through DOR's Webfile for Business application at www.mass.gov/dor.

A materialman who makes sales taxable under the sales or use tax is required to file a return within 50 days after the expiration of the period covered by the return. A "Materialman," is a person primarily engaged in the retail sale of building material, tools and equipment to building contractors for the improvement of real property and authorized by law to file a mechanics lien upon real property for improvements related to the property. See Technical Information Release 06-16, available at www.mass.gov/dor, for more information.

What if I have paid over sales tax on an account later determined to be worthless?

Vendors who have paid sales tax on accounts which are later determined to be worthless may file a claim for reimbursement with the Department of Revenue. This claim, made on Form ST-BDR, must be filed on or before the due date (including extensions) of your federal income tax return and cover the amount of sales and use tax paid over on accounts determined to be worthless in the prior fiscal year. For more information on this reimbursement, call the Department's Customer Service Bureau at (617) 887-MDOR or toll-free in Massachusetts at 1-800-392-6089.

What if any information shown on the preprinted form is incorrect?

If any preprinted information on these forms is incorrect, or if you have changed your address, make all the necessary changes or corrections through Webfile for Business at www.mass.gov/dor, or on the enclosed Form AI-1, Change of Address/Information.

If the changes involve a change of ownership or organization, report this on Form AI-1. Do not use the existing package of tax returns. File an online application for registration by accessing Webfile for Business at www.mass.gov/dor. The online application will allow you to register as a new business and enable you to file and pay electronically.

What if I need additional information?

Additional information regarding sales and use tax can be found in the Department's "Guide to Sales and Use Tax" which may be obtained by visiting DOR's website at www.mass.gov/dor or by calling the Customer Service Bureau at (617) 887-MDOR or toll-free in Massachusetts at 1-800-392-6089.

Line by line instructions for Form ST-9A

Note: An entry must be made in each line. Enter "0," if applicable.

Line 1. Enter the total of all Massachusetts sales, leases and rentals of tangible personal property (including receipts from producing, fabricating, processing, printing or imprinting such property) for cash, credit or on a conditional basis. Do not include the following in gross sales: (a) cash discounts allowed at time of sales; (b) labor or service charges for the installation of property sold, when separately stated; (c) sales taxes collected from purchasers; (d) transportation charges occurring after sales, when separately stated; (e) federal manufacturer's excise tax on new motor vehicles; (f) trade-in allowances on sales of motor vehicles and trailers by a dealer holding a valid vendor's registration; (g) installment

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| ST-9A | | MASSACHUSETTS DEPARTMENT OF REVENUE | |
|--|--|--|----------|
| A | | ANNUAL SALES AND USE TAX RETURN | |
| | | IF "0" TAX DUE, RETURN MUST BE FILED ELECTRONICALLY. | |
| FEDERAL IDENTIFICATION NUMBER | | BE SURE THIS VOUCHER COVERS THE CORRECT PERIOD | FOR YEAR |
| | | <input type="checkbox"/> Check here if EFT payment. | |
| IF ANY INFORMATION IS INCORRECT, SEE INSTRUCTIONS. | <input type="checkbox"/> Check if final return and you wish to close your sales tax account. | | |
| | 1. Gross sales | | |
| | 2. Sales for resale/exempt sales or other adjustments | | |
| | 2A. Sales of materials, tools and fuel | | |
| | 2B. Sales of machinery and replacement parts | | |
| | 3. Total nontaxable sales (add lines 2, 2A and 2B) | | |
| | 4. Taxable sales (subtract line 3 from line 1; not less than zero) | | |
| | 5. Use tax purchases | | |
| | 6. Total taxable amount (add line 4 and line 5) | | |
| | 7. Total taxes (line 6 x .05) | | |
| | 8. Tobacco retailers only: credit for pre-paid sales tax on tobacco products | | |
| 9. Subtract line 8 from line 7 | | | |
| 10. Penalties and interest | | | |
| 11. Total amount due/refund (add line 9 and line 10) | | | |

Return is due with payment on or before the 20th day of January following the year indicated above. Make check payable to Commonwealth of Mass. Mail to: Mass. Dept. of Revenue, PO Box 7043, Boston, MA 02204.

I declare under the penalties of perjury that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

Signature _____ Title _____ Date _____

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payments received on conditional or credit sales; (h) sales of tickets for admission to places of amusement and sports; (i) sales of transportation or communication services; (j) professional, insurance or personal service transactions that involve sales which are inconsequential and for which no separate charges are made; and (k) sales of real estate.

Line 2. Enter the total amount of sales for resale, other exempt sales or other adjustments not reported in line 2A or line 2B.

Line 2A and line 2B are for the sales of items becoming part of property sold or used directly in industrial or certain other production.

Line 2A. Enter the amount of sales of materials, tools and fuel sold or used directly in industrial or certain other production.

Line 2B. Enter the amount of sales of machinery and replacement parts sold or used directly in industrial or certain other production.

Line 5. Enter the total purchases subject to use tax. If you have not previously paid a sales tax on tangible property used, consumed or stored in Massachusetts, a use tax of 5% of the sales price is due.

Line 8. Tobacco product retailers only. Enter the total amount of prepaid sales tax that you paid to your supplier on tobacco products (cigarettes, cigars, smoking tobacco, and smokeless tobacco) during the period for which the return is being filed. Retailers who have received a sales tax refund or credit from their supplier for returned tobacco products must deduct that amount from the prepaid sales tax and enter the difference on line 8.

Line 10. Penalties & interest. Penalties are imposed for the late filing of a return and late payment on a return. The late filing penalty is calculated at a rate of 1% of the tax due per month, up to a maximum of 25%. The late payment penalty is calculated at a rate of 1% of the tax due per month, up to

a maximum of 25%. Interest is charged on all underpayments and late payments of tax. Call the Customer Service Bureau at (617) 887-MDOR or toll-free in Massachusetts at 1-800-392-6089 for the interest rate(s) for a particular quarter(s). Willful evasion of taxes is a felony punishable by a fine of up to \$100,000 (\$500,000 for corporations), or imprisonment of up to five years, or both. Willful failure to collect and pay over taxes is also a felony and is punishable by a fine of up to \$10,000, or imprisonment of up to five years, or both. Anyone who signs a return or statement under the penalties of perjury that he/she does not believe to be true and correct as to every material matter is guilty of a felony, punishable by a fine of up to \$100,000 (\$500,000 for corporations), or by imprisonment of up to three years, or both. If a corporation or a partnership fails to pay taxes, the person(s) who had the duty to submit those payments on behalf of the corporation or the partnership is personally and individually liable for the amount of the required taxes. Unpaid taxes exceeding \$25,000 for six months or longer are subject to public listing.

Line 11. Add line 9 and line 10 and enter the result in line 11. This is the Total amount due/refund.

Note: Overpayments on a previous period's return may not be claimed as a credit on the current return. If a previous period's return was filed with an overpayment on line 11, it will be refunded after DOR review. Requests for prior period refunds resulting from corrections to the tax originally reported must be made by filing Form CA-6, Application for Abatement/Amended Return. Form CA-6 is available by visiting DOR's website at www.mass.gov/dor or by calling the Customer Service Bureau at (617) 887-MDOR or toll-free in Massachusetts at 1-800-392-6089.

Sign the return. Make check for the amount of line 11 payable to the Commonwealth of Massachusetts. Mail the return and payment to: Massachusetts Department of Revenue, PO Box 7043, Boston, MA 02204-7043.

IMPORTANT: READ INSTRUCTIONS BEFORE COMPLETING RETURN

Note: Lines 2A and 2B are for the sales of items becoming part of property sold or used directly in industrial or certain other production. These items are not to be used for income deductions.

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